



3015 (02-09-04)

ANNUAL REPORT

OF

Name: YORKVILLE WATER UTILITY DISTRICT #1

Principal Office: 720 MAIN STREET
P.O. BOX 15
UNION GROVE, WI 53182

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Financial Section Footnotes	F-21
Contributions in Aid of Construction (Account 271)	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: YORKVILLE WATER UTILITY DISTRICT #1**Utility Address:** 720 MAIN STREET

P.O. BOX 15

UNION GROVE, WI 53182

When was utility organized? 7/26/1993**Report any change in name:****Effective Date:****Utility Web Site:** twnyorkville@plazaearth.com

Utility employee in charge of correspondence concerning this report:

Name: MS JUDY AIMONE**Title:** CLERK/TREASURER**Office Address:**

720 MAIN STREET

P.O. BOX 15

UNION GROVE, WI 53182

Telephone: (262) 878 - 2123**Fax Number:** (262) 878 - 1680**E-mail Address:** twnyorkville@plazaearth.com

Individual or firm, if other than utility employee, preparing this report:

Name: KAREN S. HALL**Title:** CPA**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** kshcanada@sbcglobal.net

President, chairman, or head of utility commission/board or committee:

Name: MR. JAMES E. MOYER**Title:** PRESIDENT**Office Address:**

720 MAIN STREET

P.O. BOX 15

UNION GROVE, WI 53182

Telephone: (262) 878 - 2123**Fax Number:** (262) 878 - 1680**E-mail Address:** twnyorkville@plazaearth.com

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PATRICK W. ROMENESKO**Title:** CPA/SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrome@sbcglobal.net**Date of most recent audit report:** 2/27/2004**Period covered by most recent audit:** FOR YEAR ENDED DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR GARY W HANSON**Title:** UTILITIES MANAGER**Office Address:**

720 MAIN STREET

P.O. BOX 15

UNION GROVE, WI 53182

Telephone: (262) 878 - 2123**Fax Number:** (262) 878 - 1680**E-mail Address:** garyhanson@earthtech.com

Name of utility commission/committee: YORKVILLE WATER UTILITY COMMISSION

Names of members of utility commission/committee:

MR TERRENCE J MCMAHON

MR JAMES E MOYER, PRESIDENT

MR LAWRENCE ROBERS

MR KEVIN WHITLEY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	182,808	175,759	1
Operating Expenses:			
Operation and Maintenance Expense (401)	46,179	45,994	2
Depreciation Expense (403)	27,526	39,388	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,217	13,127	5
Total Operating Expenses	86,922	98,509	
Net Operating Income	95,886	77,250	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	95,886	77,250	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	10,702	11,872	9
Miscellaneous Nonoperating Income (421)	353,738	0	10
Total Other Income	364,440	11,872	
Total Income	460,326	89,122	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	15,452	0	12
Total Miscellaneous Income Deductions	15,452	0	
Income Before Interest Charges	444,874	89,122	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,129	20,875	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	19,129	20,875	
Net Income	425,745	68,247	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	93,191	24,944	19
Balance Transferred from Income (433)	425,745	68,247	20
Miscellaneous Credits to Surplus (434)	1,195,952	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,714,888	93,191	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	182,808		182,808	1
Total (Acct. 400):	182,808	0	182,808	
Operation and Maintenance Expense (401):				
Derived	46,179		46,179	2
Total (Acct. 401):	46,179	0	46,179	
Depreciation Expense (403):				
Derived	27,526		27,526	3
Total (Acct. 403):	27,526	0	27,526	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	13,217		13,217	5
Total (Acct. 408):	13,217	0	13,217	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	95,886	0	95,886	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST ON INVESTMENTS	3,335	0	3,335	10
INTEREST ON SPECIAL ASSESSMENTS	7,367	0	7,367	11
Total (Acct. 419):	10,702	0	10,702	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		353,738	353,738 12
NONE	0	0	0 13
Total (Acct. 421):	0	353,738	353,738
TOTAL OTHER INCOME:	10,702	353,738	364,440

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		15,452	15,452 15
NONE	0	0	0 16
Total (Acct. 426):	0	15,452	15,452
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	15,452	15,452

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	19,129		19,129 17
Total (Acct. 427):	19,129	0	19,129

Amortization of Debt Discount and Expense (428):

NONE	0		0 18
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 19
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 20
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	19,129	0	19,129
NET INCOME:	87,459	338,286	425,745
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	93,191	0	93,191 23
Total (Acct. 216):	93,191	0	93,191
Balance Transferred from Income (433):			
Derived	87,459	338,286	425,745 24
Total (Acct. 433):	87,459	338,286	425,745
Miscellaneous Credits to Surplus (434):			
TRANSFER FROM CONTRIBUTIONS IN AID OF CONSTRU	0	1,195,952	1,195,952 25
Total (Acct. 434):	0	1,195,952	1,195,952
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	180,650	1,534,238	1,714,888

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	182,808	0	0	0	182,808	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	182,808	0	0	0	182,808	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,337,426	1,980,314	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	326,760	283,782	2
Net Utility Plant	2,010,666	1,696,532	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	110,781	129,244	6
Special Funds (125)	0	0	7
Total Other Property and Investments	110,781	129,244	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	18,053	13,006	8
Temporary Cash Investments (132)	340,801	252,582	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,910	15,087	11
Other Accounts Receivable (143)	0	2,605	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	108,093	105,083	14
Materials and Supplies (150)	1,256	1,256	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	484,113	389,619	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,605,560	2,215,395	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	51,987	51,987	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,714,888	93,191	23
Total Proprietary Capital	1,766,875	145,178	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	796,840	833,810	26
Total Long-Term Debt	796,840	833,810	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,469	1,656	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	12,000	12,000	31
Interest Accrued (237)	15,256	16,682	32
Other Current and Accrued Liabilities (238)	1,153	1,450	33
Total Current and Accrued Liabilities	31,878	31,788	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	9,967	8,667	36
Total Deferred Credits	9,967	8,667	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,195,952	38
Total Liabilities and Other Credits	2,605,560	2,215,395	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,980,314	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	787,736	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,549,690	0	0	0	3
Utility Plant Purchased or Sold (391)	0	0	0	0	4
Utility Plant in Process of Reclassification (392)	0	0	0	0	5
Utility Plant Leased to Others (393)	0	0	0	0	6
Property Held for Future Use (394)	0	0	0	0	7
Construction Work in Progress (395)	0	0	0	0	8
Utility Plant Acquisition Adjustments (396)	0	0	0	0	9
Other Utility Plant Adjustments (397)	0	0	0	0	10
Total Utility Plant	2,337,426	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	107,534	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	219,226	0	0	0	12
Total Accumulated Provision	326,760	0	0	0	
Net Utility Plant	2,010,666	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	283,782				283,782	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,526				27,526	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	27,526	0	0	0	27,526	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
Trans. to accum depr-contrib	203,774				203,774	18
Total debits	203,774	0	0	0	203,774	19
Balance end of year (110.1)	107,534	0	0	0	107,534	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN
SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	15,452				15,452	4
Accruals charged other						5
accounts (specify):						6
	0				0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	203,774				203,774	10
Total credits	219,226	0	0	0	219,226	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
	0				0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	219,226	0	0	0	219,226	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	2.00%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,256	1,256	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	1,256	1,256	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	51,987	1
Changes during year (explain):		
NONE	0	2
Balance end of year	51,987	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1994 State Trust Fund Loan #2	08/24/1994	03/15/2004	4.50%	155,040	1
2000 BANK LOAN PAYABLE	10/23/2000	03/01/2010	5.20%	129,244	2
County of Racine-Note	03/14/1994	03/15/2004	4.50%	399,999	3
1994 State Trust Fund Loan #1	10/19/1994	03/15/2004	4.50%	112,557	4
Total for Account 224				<u>796,840</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	12,000	1
Accruals:		
Charged water department expense	13,217	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	13,217	
Taxes paid during year:		
County, state and local taxes	12,000	6
Social Security taxes	1,011	7
PSC Remainder Assessment	206	8
Other (explain):		
NONE	0	9
Total payments and other debits	13,217	
Balance end of year	12,000	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1994 State Trust Fund Loan #1	4,317	5,147	5,415	4,049	3
1994 State Trust Fund Loan #2	5,947	7,090	7,459	5,578	4
BANK LOAN PAYABLE	6,418	6,892	7,681	5,629	5
Subtotal	16,682	19,129	20,555	15,256	
Notes Payable (231)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Total	16,682	19,129	20,555	15,256	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	110,781	2
Total (Acct. 124):	110,781	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,910	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	15,910	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
AMOUNT DUE FOR PUBLIC FIRE PROTECTION	82,263	12
SPECIAL ASSESSMENTS PLACED ON THE 2003 TAX ROLL-PRINCIPAL	18,464	13
SPECIAL ASSESSMENTS PLACED ON THE 2003 TAX ROLL-INTEREST	7,366	14
Total (Acct. 145):	108,093	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
2004 PREPAID RENTAL INCOME FOR CELLULAR TOWER	9,967	19
Total (Acct. 253):	9,967	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	786,049	0	0	0	786,049	1
Materials and Supplies	1,256	0	0	0	1,256	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	195,658	0	0	0	195,658	4
Customer Advances for Construction	0	0	0	0	0	5
NONE	0	0	0	0	0	6
Average Net Rate Base	591,647	0	0	0	591,647	
Net Operating Income	95,886	0	0	0	95,886	7
Net Operating Income as a percent of						
Average Net Rate Base	16.21%	N/A	N/A	N/A	16.21%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

There were several new services all contributed by customers during 2003.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,195,952	0	0	0	0	1,195,952	1
Add credits during year:							
NONE	0	0	0	0	0	0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,195,952	0	0	0	0	1,195,952	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	157,113	150,759	1
Total Sales of Water	157,113	150,759	
Other Operating Revenues			
Forfeited Discounts (470)	45	0	2
Other Water Revenues (474)	25,650	25,000	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	25,695	25,000	
Total Operating Revenues	182,808	175,759	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	32,088	32,812	5
General Operating Expenses (680-690)	14,091	13,182	6
Total Operation and Maintenance Expenses	46,179	45,994	
Other Operating Expenses			
Depreciation Expense (403)	27,526	39,388	7
Amortization Expense (404)	0	0	8
Taxes (408)	13,217	13,127	9
Total Other Operating Expenses	40,743	52,515	
Total Operating Expenses	86,922	98,509	
NET OPERATING INCOME	95,886	77,250	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	2	60	145	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	60	145	
Metered Sales to General Customers (461)				
Residential	0	0	0	4
Commercial	17	16,934	51,868	5
Industrial	1	1,456	4,112	6
Total Metered Sales to General Customers (461)	18	18,390	55,980	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	0		82,263	8
Other Sales to Public Authorities (464)	0	0	0	9
Sales to Irrigation Customers (465)	1	19,548	18,725	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	21	37,998	157,113	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	82,263	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	82,263	
Forfeited Discounts (470):		
Customer late payment charges	45	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	45	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
TOWER RENTAL FOR CELLULAR DISH	25,650	8
Total Other Water Revenues (474)	25,650	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	12,912	12,577	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	12,986	13,500	3
Chemicals (630)	2,184	2,287	4
Supplies and Expenses (640)	2,189	3,133	5
Repairs of Water Plant (650)	1,817	1,315	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	32,088	32,812	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	300	475	8
Office Supplies and Expenses (681)	2,756	2,921	9
Outside Services Employed (682)	7,535	6,187	10
Insurance Expense (684)	3,500	3,500	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	99	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	14,091	13,182	
Total Operation and Maintenance Expenses	46,179	45,994	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		12,000	12,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		12,000	12,000	
Social Security		1,011	904	3
PSC Remainder Assessment		206	223	4
Other (specify): NONE		0	0	5
Total tax expense		13,217	13,127	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244951				3
County tax rate	mills		7.336483				4
Local tax rate	mills		2.538376				5
School tax rate	mills		18.056751				6
Voc. school tax rate	mills		1.816265				7
Other tax rate - Local	mills		1.964084				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.956910				10
Less: state credit	mills		1.792012				11
Net tax rate	mills		30.164898				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.538376				14
Combined School Tax Rate	mills		19.873016				15
Other Tax Rate - Local	mills		1.964084				16
Total Local & School Tax	mills		24.375476				17
Total Tax Rate	mills		31.956910				18
Ratio of Local and School Tax to Total	dec.		0.762761				19
Total tax net of state credit	mills		30.164898				20
Net Local and School Tax Rate	mills		23.008600				21
Utility Plant, Jan. 1	\$	1,980,314	1,980,314				22
Materials & Supplies	\$	1,256	1,256				23
Subtotal	\$	1,981,570	1,981,570				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,981,570	1,981,570				26
Assessment Ratio	dec.		0.816056				27
Assessed Value	\$	1,617,072	1,617,072				28
Net Local & School Rate	mills		23.008600				29
Tax Equiv. Computed for Current Year	\$	37,207	37,207				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	12,000					32
Tax equiv. for current year (see note 6)	\$	12,000					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	144,533	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	127,621	659	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	2,525	0	20
Total Pumping Plant	274,679	659	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	3,060	0	23
Total Water Treatment Plant	3,060	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	(89,192)	55,341	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0		0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	(78,755)	49,525	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	2,525	20
Total Pumping Plant	0	(167,947)	107,391	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	3,060	23
Total Water Treatment Plant	0	0	3,060	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,000	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	759,665	0	26
Transmission and Distribution Mains (343)	809,631	0	27
Fire Mains (344)	0	0	28
Services (345)	21,257	0	29
Meters (346)	12,469	2,715	30
Hydrants (348)	68,008	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,681,030	2,715	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	1,413	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	20,132	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	21,545	0	
Total utility plant in service directly assignable	1,980,314	3,374	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,980,314	3,374	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	10,000	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	(468,792)	290,873	26
Transmission and Distribution Mains (343)	0	(499,627)	310,004	27
Fire Mains (344)	0	0	0	28
Services (345)	0	(17,618)	3,639	29
Meters (346)	0	0	15,184	30
Hydrants (348)	0	(41,968)	26,040	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	(1,028,005)	655,740	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	1,413	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	20,132	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	21,545	
Total utility plant in service directly assignable	0	(1,195,952)	787,736	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	0	(1,195,952)	787,736	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)		0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)		0	4
Structures and Improvements (311)		0	5
Collecting and Impounding Reservoirs (312)		0	6
Lake, River and Other Intakes (313)		0	7
Wells and Springs (314)		0	8
Infiltration Galleries and Tunnels (315)		0	9
Supply Mains (316)		0	10
Other Water Source Plant (317)		0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)		0	12
Structures and Improvements (321)		0	13
Boiler Plant Equipment (322)		0	14
Other Power Production Equipment (323)		0	15
Steam Pumping Equipment (324)		0	16
Electric Pumping Equipment (325)		0	17
Diesel Pumping Equipment (326)		0	18
Hydraulic Pumping Equipment (327)		0	19
Other Pumping Equipment (328)		0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)		0	21
Structures and Improvements (331)		0	22
Water Treatment Equipment (332)		0	23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	89,192	89,192	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	78,755	78,755	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	167,947	167,947	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)		0	24
Structures and Improvements (341)		0	25
Distribution Reservoirs and Standpipes (342)		0	26
Transmission and Distribution Mains (343)		284,936	27
Fire Mains (344)		0	28
Services (345)		33,366	29
Meters (346)		0	30
Hydrants (348)		35,436	31
Other Transmission and Distribution Plant (349)		0	32
Total Transmission and Distribution Plant	0	353,738	
GENERAL PLANT			
Land and Land Rights (370)		0	33
Structures and Improvements (371)		0	34
Office Furniture and Equipment (372)		0	35
Computer Equipment (372.1)		0	36
Transportation Equipment (373)		0	37
Other General Equipment (379)		0	38
Other Tangible Property (390)		0	39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	353,738	
Common Utility Plant Allocated to Water Department		0	40
Total utility plant in service	0	353,738	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	468,792	468,792	26
Transmission and Distribution Mains (343)	0	499,627	784,563	27
Fire Mains (344)	0	0	0	28
Services (345)	0	17,618	50,984	29
Meters (346)	0	0	0	30
Hydrants (348)	0	41,968	77,404	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	1,028,005	1,381,743	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	0	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	1,195,952	1,549,690	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	0	1,195,952	1,549,690	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	1,298	1,298	1
February	0	0	1,071	1,071	2
March	0	0	1,345	1,345	3
April	0	0	2,067	2,067	4
May	0	0	1,577	1,577	5
June	0	0	5,211	5,211	6
July	0	0	8,178	8,178	7
August	0	0	9,004	9,004	8
September	0	0	7,462	7,462	9
October	0	0	3,503	3,503	10
November	0	0	1,799	1,799	11
December	0	0	1,610	1,610	12
Total annual pumpage	0	0	44,125	44,125	
Less: Water sold				37,998	13
Volume pumped but not sold				6,127	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				6,127	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				892	23
Date of maximum: 8/26/2003					24
Cause of maximum:					25
Golf course irrigation					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/1/2003					27
Total KWH used for pumping for the year				156,960	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
IVES GROVE GOLF COURSE	Ke-21	1,700	12	950,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	PUMP #1		1
Location	WELL #1		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	GOULDS		5
Year Installed	1994		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	790		8
Pump Motor or Standby Engine Mfr	U.S. MOTORS		10
Year Installed	1994		11
Type	ELECTRIC		12
Horsepower	220		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	LE WATER UTILITY TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1994		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	138		10
			11
Total capacity in gallons (actual)	750,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	42	52	0	0	94
M	S	8.000	2,719	1,378	0	0	4,097
M	D	12.000	11,672	2,810	0	0	14,482
M	D	16.000	550	0	0	0	550
Total Within Municipality			14,983	4,240	0	0	19,223
Total Utility			14,983	4,240	0	0	19,223

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	3	1	0	0	4	0	1
P	1.500	1	0	0	0	1	0	2
P	2.000	2	1	0	0	3	0	3
P	4.000	1	0	0	0	1	0	4
P	6.000	2	1	0	0	3	0	5
P	8.000	7	0	0	0	7	0	6
P	10.000		8	0	0	8	0	7
Total Utility		16	11	0	0	27	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1	1	0	0	2	0	1
0.750	1	0	0	0	1	0	2
1.000	2	0	0	0	2	0	3
1.500	3	1	0	0	4	0	4
2.000	9	2	0	0	11	0	5
2.500	1	0	0	0	1	0	6
3.000	2	0	0	0	2	0	7
6.000	1	0	0	0	1	0	8
Total:	20	4	0	0	24	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	2	0	0	0	0	2	1
0.750	0	0	0	0	1	0	1	2
1.000	0	2	0	0	0	0	2	3
1.500	0	4	0	0	0	0	4	4
2.000	0	10	0	0	0	1	11	5
2.500	0	0	0	0	1	0	1	6
3.000	0	1	1	0	0	0	2	7
6.000	0	0	0	1	0	0	1	8
Total:	0	19	1	1	2	1	24	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	33	13	0	0	46	2
Total Fire Hydrants	33	13	0	0	46	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	46
Number of distribution system valves end of year:	54
Number of distribution valves operated during year:	54

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

General footnotes

The Town of Yorkville has approved a resolution which authorizes a lower tax equivalent. This resolution is on file with the Public Service Commission.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

The adjustments column consists of transfers to plant financed by contributions.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

The adjustments column consists of transfers from plant financed by utility.

Water Mains (Page W-17)

General footnotes

Main additions were contributed and financed by customers.

Water Services (Page W-18)

General footnotes

Service additions were contributed and financed by customers.

Meters (Page W-19)

General footnotes

The utility did not test any meters during 2003. Meter testing is scheduled for 2004.
